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CHAPTER 386

AN ACT to amend 71.03 (2) (f) of the statutes, relating to income tax withholding from wages of residents of states with which Wisconsin has tax reciprocity agreements.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

71.03 (2) (f) of the statutes is amended to read:

71.03 (2) (f) With respect to natural persons domiciled outside Wisconsin who derive income from the performance, on or after January 1, 1961, of personal services in Wisconsin, such income shall be excluded from Wisconsin gross income to the extent that it is subjected to an income tax imposed by the state of domicile; provided that the law of the state of domicile allows a similar exclusion of income from personal services earned in such state by natural persons domiciled in Wisconsin, or a credit against the tax imposed by such state on such income equal to the Wisconsin tax on such income. *The employer of any employe domiciled in a state with which Wisconsin has reciprocity under this paragraph is not required to withhold under this chapter from the wages earned by such employe in this state.*

Approved October 9, 1963.